

111TH CONGRESS  
1ST SESSION

# H. R. 3802

To amend the Internal Revenue Code of 1986 to remove cell phones from the limitation on depreciation when used for personal purposes, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 13, 2009

Mr. SHADEGG introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to remove cell phones from the limitation on depreciation when used for personal purposes, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Wireless Freedom  
5       Act”.

6       **SEC. 2. STATEMENT OF CONSTITUTIONAL AUTHORITY.**

7       Congress enacts this Act pursuant to its authority  
8       under clause 1 of section 8 of article I of the Constitution.

1 **SEC. 3. REMOVAL OF CELL PHONES FROM THE LIMITATION**  
 2 **ON DEPRECIATION WHEN USED FOR PER-**  
 3 **SONAL PURPOSES.**

4 (a) IN GENERAL.—Subparagraph (A) of section  
 5 280F(d)(4) of the Internal Revenue Code of 1986 is  
 6 amended by inserting “and” at the end of clause (iv), by  
 7 striking clause (v), and by redesignating clause (vi) as  
 8 clause (v).

9 (b) EFFECTIVE DATE.—The amendments made by  
 10 subsection (a) shall apply to property placed in service  
 11 after December 31, 2008.

12 **SEC. 4. WIRELESS DEVICES PROVIDED BY EMPLOYER.**

13 (a) IN GENERAL.—Subsection (e) of section 132 of  
 14 the Internal Revenue Code of 1986 is amended by adding  
 15 at the end the following new paragraph:

16 “(3) TREATMENT OF WIRELESS DEVICES.—The  
 17 provision of any wireless device by an employer to  
 18 enable an employee to access and use electronic  
 19 mail, the Internet, or a commercial mobile service  
 20 (as such term is defined in section 332(d) of the  
 21 Communications Act of 1934 (47 U.S.C. 332(d)))  
 22 shall be treated as a de minimis fringe.”.

23 (b) EFFECTIVE DATE.—The amendment made by  
 24 subsection (a) shall apply to property provided after De-  
 25 cember 31, 2008.